

# **ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**

## **NOTICE OF INTENDED ACTION**

**AGENCY NAME:** The Alabama State Board of Public Accountancy

**RULE NO. & TITLE:** 30-X-4-.07, Application And Examination Fees

**INTENDED ACTION:** The Alabama State Board of Public Accountancy intends to amend Rule 30-X-4-.07.

**SUBSTANCE OF PROPOSED ACTION:** Rule 30-X-4-.07 will be amended to increase examination fees to offset the increased costs for computer delivery of the Certified Public Accountant (CPA) Examination.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** Interested persons may present their views in writing to the Executive Director of the Alabama State Board of Public Accountancy at any time until and including Friday, May 4, 2007 following the 30th day of March 2007, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy, Suite 226, RSA Plaza, 770 Washington Avenue, Montgomery, Alabama 36104-3807 at 2:00 p.m., Monday, May 7, 2007.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:** May 7, 2007

**CONTACT PERSON AT AGENCY:**

J. Lamar Harris, CPA  
Executive Director  
Alabama State Board of Public Accountancy  
P.O. Box 300375  
Montgomery, Alabama 36130-0375  
Phone: (334) 242-5700

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J. Lamar Harris, CPA  
Executive Director

**Application And Examination Fees.**

The non-refundable initial application fee for the Certified Public Accountant Examination shall be \$100.00. All subsequent applications to take the examination in whole or in part shall be submitted with a non-refundable application fee of \$50.00. Effective ~~September 1, 2006~~ September 1, 2007 the non-refundable examination fees shall be ~~\$195.00~~ \$215.00 for the Auditing and Attestation section, ~~\$185.00~~ \$205.00 for the Financial Accounting and Reporting section, ~~\$160.00~~ \$180.00 for the Regulation section, and ~~\$150.00~~ \$170.00 for the Business Environment and Concepts section. Examination fees must only be submitted for sections a candidate intends to schedule and sit for in the next six months because the authorization to test is only valid for six months after being approved. The non-refundable application fee for a Reciprocal Certified Public Accountant Certificate and Transfer of Credits shall be \$100.00 each.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 34-1-4.

**History:** Filed July 8, 1985. **Amended:** Filed July 9, 1987; May 20, 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed May 11, 2005; effective June 15, 2005. **Amended:** Filed May 12, 2006; effective June 16, 2006. **Amended:** Filed March 20, 2007.